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Liability for taxation

Persons who are domiciled in, stay regularly in or have significant connections to Sweden are subject to unlimited taxation in Sweden. This means that you are liable for tax in Sweden for all forms of income, regardless of whether they originate from Sweden or another country.

- You are considered to be domiciled in Sweden if your actual place of residence is in Sweden. In such cases, you must be listed in the Swedish population register.
- You count as staying regularly in Sweden, if you are in Sweden for six consecutive months or more. Short-term departures, such as to visit your native country, do not shorten the duration of your stay in Sweden.
- You can be considered to have significant connections to Sweden if, after moving from Sweden, you still have a residence, or family, important assets or similar in Sweden.

What does it mean to be subject to limited taxation?

Persons who are subject to unlimited taxation in Sweden are liable for tax in Sweden for all forms of income, regardless of whether the income is from Sweden or another country. However, income may be tax exempt in Sweden due to domestic regulations. A tax treaty ratified between Sweden and another country could also impact taxation. Regardless of what is applicable pursuant to domestic regulations or tax treaties, you must disclose all forms of income, if any, to the Swedish Tax Agency using a preliminary tax return and an income-tax return.

All persons who are not subject to unlimited taxation are subject to limited taxation. In such cases, tax is levied only for certain forms of income.

Rättsinformation

- [Limited or unlimited liability for taxation? External link.](#)

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